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GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX, EXCISE & NARCOTICS
ITANAGAR

Notification No. 11/2023 - State Tax (Rate)

The 29th September, 2023

No. T-E-18012/6/2022.—In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of section 15 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Arunachal Pradesh, Department of Tax, Excise and Narcotics No.1/2017-StateTax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary No. 181, Vol. XXIV, Naharlagun, Friday, June 30, 2017, namely : -

In the said notification,

(i) in Schedule IV-

(a) after Sl. No. 227 and the entries related thereto, the following Sl. No. and entries shall be inserted, namely :

(1)	(2)	(3)
"227A	Any Chapter	Specified actionable claim ; <i>Explanation:</i> "specified actionable claim" as defined in section 2(102A) of the CGST Act, 2017 means the actionable claim involved in or by way of— (i) betting ; (ii) casinos ; (iii) gambling ; (iv) horse racing ; (v) lottery ; or (vi) online money gaming ;";

(b) Sl. No. 228 and 229 and the entries relating there to shall be omitted.

• in the *Explanation*, after clause (iv), the following clause shall be inserted, namely :

"(v) The words and expressions used and not defined in this notification, but defined in the Central Goods and Service Tax Act, 2017 (12 of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same meanings as assigned to them in those Acts."

2. This notification shall come in to force on the 1st day of October, 2023.

Y. W. Ringu, IAS
Commissioner (Finance/Tax, Excise & Narcotics)
Government of Arunachal Pradesh
Itanagar.

Note : The principal notification No.1/2017-State Tax (Rate), dated the 28th day of June, 2017 was published in the Gazette of Arunachal Pradesh, Extraordinary No. 181, Vol. XXIV, Naharlagun, Friday, June 30, 2017 and was last amended by notification No. 09/2023 State Tax (Rate) dated the 26th July, 2023 published in the Gazette of Arunachal Pradesh, Extraordinary, No. 62, Vol. XXXI, Naharlagun, Monday, February 19, 2024.